Amendments to the Specification

Please replace the paragraph beginning on page 6, line 11, with the following rewritten paragraph:

When the average grain diameter of the globular-silica powder is 2-7 μm as described above, the polishing agent of the invention can be a very effective polishing agent for subjecting especially silicon wafers and quartz wafers ~~waters~~ to the lapping.

Please replace the paragraph beginning on page 8, line 9, with the following rewritten paragraph:

In the lapping method of the present invention, the workpieces to be lapped can be silicon wafers or quartz ~~waters~~ wafers.

Please replace the paragraph beginning on page 8, line 12, with the following rewritten paragraph:

The lapping method of the invention can be used effectively for lapping of silicon wafers or quartz wafers which require further quality improvement such as improvement of flatness from now on. When workpieces to be lapped in the above lapping method are silicon wafers or quartz wafers ~~waters~~, the workpieces can be polished at an excellent polishing rate and their flatness can be improved while preventing the occurrence of scratches.

Please replace the paragraph beginning on page 15, line 16, with the following rewritten paragraph:

Furthermore, as for the polishing agent of the present invention, in the case where the amount of the globular-silica powder contained in the polishing agent is less than 20 percent by weight, the polishing rate for a workpiece can fully obtained, however, the flatness of the

workpiece may not be improved sufficiently. On the other hand, in the case where the amount of the globular-silica powder contained exceeds 50 percent by weight, it is considered that the polishing ability of the alumina is suppressed ~~supressed~~ resulting in decrease of the polishing rate. Therefore, it is preferable that the amount of the globular silica contained in the polishing agent is 20-50 percent by weight and more preferably approximately 30 percent by weight. Thereby, a polishing agent capable of improving the flatness surely at an excellent polishing rate can be obtained.

Please replace the paragraph beginning on page 16, line 26, with the following rewritten paragraph:

In this case, the polishing agent 27 supplied ~~suppplied~~ from the nozzle 26 is the polishing agent of the present invention, containing at least globular-silica powder and alumina powder, and the polishing agent in which the components are dispersed in pure water or weak alkaline solvent is used. In this case, the polishing agent can be stably dispersed in the solvent by further adding a dispersant to the polishing agent 27, and therefore, occurrence of scratches caused on workpieces during the lapping can be further suppressed. Various additives such as a surface-active agent may be added when necessary.

Please replace the paragraph beginning on page 17, line 11, with the following rewritten paragraph:

As described above, by lapping a workpiece using the polishing agent containing at least globular-silica powder and alumina powder as a polishing agent, the workpiece can be polished at an excellent polishing rate without suppressing the polishing ability of the alumina powder. Therefore, the polishing ability can be improved as well as the workpiece

can be processed so that it may have a higher flatness than a conventional lapping, while ~~whike~~ suppressing the occurrence of scratches caused on the workpiece during the lapping.

Please replace the paragraph beginning on page 24, line 19, with the following rewritten paragraph:

For example, the above description has been made of cases where silicon wafers and quartz wafers ~~waters~~ are polished with the polishing agent of the present invention. However, the workpieces to be polished are not limited to those wafers, but it is needless to say that the polishing agent of the present invention is available for polishing compound semiconductors, oxide single crystals or other precision substrates.